



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Valley Public Library District

Unit Code: 029/020/10

County: FULTON

Fiscal Year End: 6/30/2005

Accounting Method: Cash

Appropriation or Budget: \$26,170

Equalized Assessed Valuation: \$8,615,871

Population: 708

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$8,512

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$15,004	\$242,672	\$99,235
Per Capita Beginning Fund Balance:	\$21	\$42	\$25
Revenue Collected During FY 05:	\$17,836	\$227,447	\$150,051
Expenditures During FY 05:	\$20,990	\$220,003	\$139,389
Per Capita Revenue:	\$25	\$40	\$32
Per Capita Expenditures:	\$30	\$38	\$31
Revenues over (under) Expenditures:	-\$3,154	\$7,444	\$5,855
Ratio of Fund Balance to Expenditures:	56.46%	124.10%	80.35%
Ending Fund Balance for FY 05:	\$11,850	\$250,322	\$106,843
Per Capita Ending Fund Balance:	\$17	\$45	\$26

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,561	\$
Total Unreserved Funds:	\$	\$45,087	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,154	\$
Total Unrestricted Net Assets:	\$	\$182,031	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Vernon Area Public Library District**

Unit Code: **049/040/10**

County: **LAKE**

Fiscal Year End:

**6/30/2005**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$7,551,686**

Equalized Assessed Valuation:

**\$2,321,364,886**

Population:

**43,000**

Employees:

Full Time:

**39**

Part Time:

**85**

Salaries Paid:

**\$2,550,737**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$2,303,714</b>	<b>\$1,445,031</b>	<b>\$893,613</b>
Per Capita Beginning Fund Balance:	<b>\$54</b>	<b>\$44</b>	<b>\$31</b>
Revenue Collected During FY 05:	<b>\$5,270,927</b>	<b>\$2,494,042</b>	<b>\$1,901,626</b>
Expenditures During FY 05:	<b>\$5,112,134</b>	<b>\$2,309,613</b>	<b>\$1,608,407</b>
Per Capita Revenue:	<b>\$123</b>	<b>\$84</b>	<b>\$62</b>
Per Capita Expenditures:	<b>\$119</b>	<b>\$78</b>	<b>\$55</b>
Revenues over (under) Expenditures:	<b>\$158,793</b>	<b>\$184,428</b>	<b>\$128,921</b>
Ratio of Fund Balance to Expenditures:	<b>48.17%</b>	<b>72.17%</b>	<b>56.79%</b>
Ending Fund Balance for FY 05:	<b>\$2,462,507</b>	<b>\$1,777,282</b>	<b>\$976,691</b>
Per Capita Ending Fund Balance:	<b>\$57</b>	<b>\$51</b>	<b>\$36</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>-\$456</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,841</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,853,314</b>	<b>\$376,722</b>	<b>\$159,910</b>
Total Unrestricted Net Assets:	<b>\$1,602,975</b>	<b>\$1,928,060</b>	<b>\$1,229,420</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$890,000**

#### Averages

**\$2,660,181**

#### Medians

**\$832,922**

Per Capita Debt:

**\$21**

**\$81**

**\$24**

General Obligation Debt over EAV:

**0.04%**

**0.29%**

**0.01%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$97**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$**

**\$**

Revenue Collected During FY 05:

**\$**

**\$34**

**\$**

Expenditures During FY 05:

**\$**

**\$26**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$8**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**5.89%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$105**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Vespasian Warner Public Library District**

Unit Code: **020/010/10** County: **DEWITT**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$729,475**

Equalized Assessed Valuation: **\$312,023,012**

Population: **10,135**

Employees:

Full Time: **10**

Part Time: **9**

Salaries Paid: **\$330,248**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$4,122,668</b>	<b>\$242,672</b>	<b>\$99,235</b>
Per Capita Beginning Fund Balance:	<b>\$407</b>	<b>\$42</b>	<b>\$25</b>
Revenue Collected During FY 05:	<b>\$742,991</b>	<b>\$227,447</b>	<b>\$150,051</b>
Expenditures During FY 05:	<b>\$721,809</b>	<b>\$220,003</b>	<b>\$139,389</b>
Per Capita Revenue:	<b>\$73</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$71</b>	<b>\$38</b>	<b>\$31</b>
Revenues over (under) Expenditures:	<b>\$21,182</b>	<b>\$7,444</b>	<b>\$5,855</b>
Ratio of Fund Balance to Expenditures:	<b>574.09%</b>	<b>124.10%</b>	<b>80.35%</b>
Ending Fund Balance for FY 05:	<b>\$4,143,850</b>	<b>\$250,322</b>	<b>\$106,843</b>
Per Capita Ending Fund Balance:	<b>\$409</b>	<b>\$45</b>	<b>\$26</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$17,561</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$45,087</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,021,234</b>	<b>\$45,154</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$3,122,616</b>	<b>\$182,031</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Viola Public Library District

Unit Code: 066/030/10

County: MERCER

Fiscal Year End: 6/30/2005

Accounting Method: Cash

Appropriation or Budget: \$54,604

Equalized Assessed Valuation: \$23,370,653

Population: 2,307

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$18,508

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$11,684	\$242,672	\$99,235
Per Capita Beginning Fund Balance:	\$5	\$42	\$25
Revenue Collected During FY 05:	\$48,285	\$227,447	\$150,051
Expenditures During FY 05:	\$48,220	\$220,003	\$139,389
Per Capita Revenue:	\$21	\$40	\$32
Per Capita Expenditures:	\$21	\$38	\$31
Revenues over (under) Expenditures:	\$65	\$7,444	\$5,855
Ratio of Fund Balance to Expenditures:	24.37%	124.10%	80.35%
Ending Fund Balance for FY 05:	\$11,749	\$250,322	\$106,843
Per Capita Ending Fund Balance:	\$5	\$45	\$26

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,561	\$
Total Unreserved Funds:	\$	\$45,087	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,154	\$
Total Unrestricted Net Assets:	\$	\$182,031	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Walnut Public Library District

Unit Code: 006/030/10

County: BUREAU

Fiscal Year End: 6/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$54,325

Equalized Assessed Valuation: \$20,045,534

Population: 1,821

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: \$35,815

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$16,915	\$242,672	\$99,235
Per Capita Beginning Fund Balance:	\$9	\$42	\$25
Revenue Collected During FY 05:	\$64,170	\$227,447	\$150,051
Expenditures During FY 05:	\$79,181	\$220,003	\$139,389
Per Capita Revenue:	\$35	\$40	\$32
Per Capita Expenditures:	\$43	\$38	\$31
Revenues over (under) Expenditures:	-\$15,011	\$7,444	\$5,855
Ratio of Fund Balance to Expenditures:	30.14%	124.10%	80.35%
Ending Fund Balance for FY 05:	\$23,865	\$250,322	\$106,843
Per Capita Ending Fund Balance:	\$13	\$45	\$26

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,561	\$
Total Unreserved Funds:	\$	\$45,087	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,101	\$45,154	\$
Total Unrestricted Net Assets:	\$22,764	\$182,031	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Warren County Public Library District**

Unit Code: **094/010/10** County: **WARREN**

Fiscal Year End: **6/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$673,319**

Equalized Assessed Valuation: **\$212,502,769**

Population: **18,735**

Employees:

Full Time:	<b>6</b>
Part Time:	<b>6</b>
Salaries Paid:	<b>\$242,885</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,275,223</b>	<b>\$242,672</b>	<b>\$99,235</b>
Per Capita Beginning Fund Balance:	<b>\$68</b>	<b>\$42</b>	<b>\$25</b>
Revenue Collected During FY 05:	<b>\$530,715</b>	<b>\$227,447</b>	<b>\$150,051</b>
Expenditures During FY 05:	<b>\$540,202</b>	<b>\$220,003</b>	<b>\$139,389</b>
Per Capita Revenue:	<b>\$28</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$38</b>	<b>\$31</b>
Revenues over (under) Expenditures:	<b>-\$9,487</b>	<b>\$7,444</b>	<b>\$5,855</b>
Ratio of Fund Balance to Expenditures:	<b>73.58%</b>	<b>124.10%</b>	<b>80.35%</b>
Ending Fund Balance for FY 05:	<b>\$397,492</b>	<b>\$250,322</b>	<b>\$106,843</b>
Per Capita Ending Fund Balance:	<b>\$21</b>	<b>\$45</b>	<b>\$26</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$17,561</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$45,087</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$37,769</b>	<b>\$45,154</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$359,772</b>	<b>\$182,031</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Warren-Newport Public Library District**

Unit Code: **049/050/10** County: **LAKE**

Fiscal Year End: **6/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,516,900**

Equalized Assessed Valuation: **\$1,772,369,033**

Population: **58,237**

Employees:

Full Time:	<b>23</b>
Part Time:	<b>72</b>
Salaries Paid:	<b>\$2,008,458</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$2,036,644</b>	<b>\$1,445,031</b>	<b>\$893,613</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$44</b>	<b>\$31</b>
Revenue Collected During FY 05:	<b>\$4,395,586</b>	<b>\$2,494,042</b>	<b>\$1,901,626</b>
Expenditures During FY 05:	<b>\$4,124,811</b>	<b>\$2,309,613</b>	<b>\$1,608,407</b>
Per Capita Revenue:	<b>\$75</b>	<b>\$84</b>	<b>\$62</b>
Per Capita Expenditures:	<b>\$71</b>	<b>\$78</b>	<b>\$55</b>
Revenues over (under) Expenditures:	<b>\$270,775</b>	<b>\$184,428</b>	<b>\$128,921</b>
Ratio of Fund Balance to Expenditures:	<b>55.94%</b>	<b>72.17%</b>	<b>56.79%</b>
Ending Fund Balance for FY 05:	<b>\$2,307,419</b>	<b>\$1,777,282</b>	<b>\$976,691</b>
Per Capita Ending Fund Balance:	<b>\$40</b>	<b>\$51</b>	<b>\$36</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>-\$456</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,841</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$376,722</b>	<b>\$159,910</b>
Total Unrestricted Net Assets:	<b>\$2,495,905</b>	<b>\$1,928,060</b>	<b>\$1,229,420</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$2,825,000**

#### Averages

**\$2,660,181**

#### Medians

**\$832,922**

Per Capita Debt:

**\$49**

**\$81**

**\$24**

General Obligation Debt over EAV:

**0.16%**

**0.29%**

**0.01%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$97**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$**

**\$**

Revenue Collected During FY 05:

**\$**

**\$34**

**\$**

Expenditures During FY 05:

**\$**

**\$26**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$8**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**5.89%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$105**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Warrenville Public Library District**

Unit Code: **022/035/10**

County: **DUPAGE**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,840,900**

Equalized Assessed Valuation: **\$315,420,523**

Population: **13,363**

Employees:

Full Time: **9**

Part Time: **14**

Salaries Paid: **\$386,958**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$340,824</b>	<b>\$1,445,031</b>	<b>\$893,613</b>
Per Capita Beginning Fund Balance:	<b>\$26</b>	<b>\$44</b>	<b>\$31</b>
Revenue Collected During FY 05:	<b>\$1,067,256</b>	<b>\$2,494,042</b>	<b>\$1,901,626</b>
Expenditures During FY 05:	<b>\$1,009,901</b>	<b>\$2,309,613</b>	<b>\$1,608,407</b>
Per Capita Revenue:	<b>\$80</b>	<b>\$84</b>	<b>\$62</b>
Per Capita Expenditures:	<b>\$76</b>	<b>\$78</b>	<b>\$55</b>
Revenues over (under) Expenditures:	<b>\$57,355</b>	<b>\$184,428</b>	<b>\$128,921</b>
Ratio of Fund Balance to Expenditures:	<b>30.24%</b>	<b>72.17%</b>	<b>56.79%</b>
Ending Fund Balance for FY 05:	<b>\$305,370</b>	<b>\$1,777,282</b>	<b>\$976,691</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$51</b>	<b>\$36</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>-\$456</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,841</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$422,995</b>	<b>\$376,722</b>	<b>\$159,910</b>
Total Unrestricted Net Assets:	<b>\$799,808</b>	<b>\$1,928,060</b>	<b>\$1,229,420</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$3,950,000**

#### Averages

**\$2,660,181**

#### Medians

**\$832,922**

Per Capita Debt:

**\$296**

**\$81**

**\$24**

General Obligation Debt over EAV:

**0.00%**

**0.29%**

**0.01%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$97**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$**

**\$**

Revenue Collected During FY 05:

**\$**

**\$34**

**\$**

Expenditures During FY 05:

**\$**

**\$26**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$8**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**5.89%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$105**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Washington Public Library District

Unit Code: 095/030/10

County: Tazwell

Fiscal Year End: 6/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$672,225

Equalized Assessed Valuation: \$278,446,276

Population: 19,427

Employees:

Full Time: 3

Part Time: 18

Salaries Paid: \$222,239

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,783,872	\$242,672	\$99,235
Per Capita Beginning Fund Balance:	\$92	\$42	\$25
Revenue Collected During FY 05:	\$668,347	\$227,447	\$150,051
Expenditures During FY 05:	\$535,137	\$220,003	\$139,389
Per Capita Revenue:	\$34	\$40	\$32
Per Capita Expenditures:	\$28	\$38	\$31
Revenues over (under) Expenditures:	\$133,210	\$7,444	\$5,855
Ratio of Fund Balance to Expenditures:	363.04%	124.10%	80.35%
Ending Fund Balance for FY 05:	\$1,942,754	\$250,322	\$106,843
Per Capita Ending Fund Balance:	\$100	\$45	\$26

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,561	\$
Total Unreserved Funds:	\$	\$45,087	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$775,045	\$45,154	\$
Total Unrestricted Net Assets:	\$1,167,709	\$182,031	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Wauconda Public Library District**

Unit Code: **049/055/10**

County: **LAKE**

Fiscal Year End:

**6/30/2005**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$2,301,000**

Equalized Assessed Valuation:

**\$654,330,772**

Population:

**22,036**

Employees:

Full Time:

**17**

Part Time:

**33**

Salaries Paid:

**\$1,015,762**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$776,077</b>	<b>\$1,445,031</b>	<b>\$893,613</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$44</b>	<b>\$31</b>
Revenue Collected During FY 05:	<b>\$2,148,681</b>	<b>\$2,494,042</b>	<b>\$1,901,626</b>
Expenditures During FY 05:	<b>\$2,105,336</b>	<b>\$2,309,613</b>	<b>\$1,608,407</b>
Per Capita Revenue:	<b>\$98</b>	<b>\$84</b>	<b>\$62</b>
Per Capita Expenditures:	<b>\$96</b>	<b>\$78</b>	<b>\$55</b>
Revenues over (under) Expenditures:	<b>\$43,345</b>	<b>\$184,428</b>	<b>\$128,921</b>
Ratio of Fund Balance to Expenditures:	<b>38.92%</b>	<b>72.17%</b>	<b>56.79%</b>
Ending Fund Balance for FY 05:	<b>\$819,422</b>	<b>\$1,777,282</b>	<b>\$976,691</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$51</b>	<b>\$36</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>-\$456</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,841</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$244,279</b>	<b>\$376,722</b>	<b>\$159,910</b>
Total Unrestricted Net Assets:	<b>\$878,185</b>	<b>\$1,928,060</b>	<b>\$1,229,420</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$3,277,655**

#### Averages

**\$2,660,181**

#### Medians

**\$832,922**

Per Capita Debt:

**\$149**

**\$81**

**\$24**

General Obligation Debt over EAV:

**0.50%**

**0.29%**

**0.01%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$97**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$**

**\$**

Revenue Collected During FY 05:

**\$**

**\$34**

**\$**

Expenditures During FY 05:

**\$**

**\$26**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$8**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**5.89%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$105**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Weldon Public Library District**

Unit Code: **020/030/10**

County: **DEWITT**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$62,625**

Equalized Assessed Valuation: **\$18,700,653**

Population: **867**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$20,993**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$69,807</b>	<b>\$242,672</b>	<b>\$99,235</b>
Per Capita Beginning Fund Balance:	<b>\$81</b>	<b>\$42</b>	<b>\$25</b>
Revenue Collected During FY 05:	<b>\$48,684</b>	<b>\$227,447</b>	<b>\$150,051</b>
Expenditures During FY 05:	<b>\$45,352</b>	<b>\$220,003</b>	<b>\$139,389</b>
Per Capita Revenue:	<b>\$56</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$52</b>	<b>\$38</b>	<b>\$31</b>
Revenues over (under) Expenditures:	<b>\$3,332</b>	<b>\$7,444</b>	<b>\$5,855</b>
Ratio of Fund Balance to Expenditures:	<b>161.27%</b>	<b>124.10%</b>	<b>80.35%</b>
Ending Fund Balance for FY 05:	<b>\$73,139</b>	<b>\$250,322</b>	<b>\$106,843</b>
Per Capita Ending Fund Balance:	<b>\$84</b>	<b>\$45</b>	<b>\$26</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$17,561</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$45,087</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,154</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$182,031</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **West Chicago Public Library District**

Unit Code: **022/036/10** County: **DUPAGE**

Fiscal Year End: **6/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,707,423**

Equalized Assessed Valuation: **\$663,450,850**

Population: **27,444**

Employees:

Full Time:	<b>16</b>
Part Time:	<b>20</b>
Salaries Paid:	<b>\$759,162</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$84,967</b>	<b>\$1,445,031</b>	<b>\$893,613</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$44</b>	<b>\$31</b>
Revenue Collected During FY 05:	<b>\$1,437,584</b>	<b>\$2,494,042</b>	<b>\$1,901,626</b>
Expenditures During FY 05:	<b>\$1,470,230</b>	<b>\$2,309,613</b>	<b>\$1,608,407</b>
Per Capita Revenue:	<b>\$52</b>	<b>\$84</b>	<b>\$62</b>
Per Capita Expenditures:	<b>\$54</b>	<b>\$78</b>	<b>\$55</b>
Revenues over (under) Expenditures:	<b>-\$32,646</b>	<b>\$184,428</b>	<b>\$128,921</b>
Ratio of Fund Balance to Expenditures:	<b>0.59%</b>	<b>72.17%</b>	<b>56.79%</b>
Ending Fund Balance for FY 05:	<b>\$8,700</b>	<b>\$1,777,282</b>	<b>\$976,691</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$51</b>	<b>\$36</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>-\$456</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,841</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$63,061</b>	<b>\$376,722</b>	<b>\$159,910</b>
Total Unrestricted Net Assets:	<b>\$164,306</b>	<b>\$1,928,060</b>	<b>\$1,229,420</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$1,735,849**

#### Averages

**\$2,660,181**

#### Medians

**\$832,922**

Per Capita Debt:

**\$63**

**\$81**

**\$24**

General Obligation Debt over EAV:

**0.26%**

**0.29%**

**0.01%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$97**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$**

**\$**

Revenue Collected During FY 05:

**\$**

**\$34**

**\$**

Expenditures During FY 05:

**\$**

**\$26**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$8**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**5.89%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$105**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **West Sangamon Public Library District**

Unit Code: **083/030/10** County: **Sangamon**

Fiscal Year End: **6/30/2005**

Accounting Method: **Combination**

Appropriation or Budget: **\$155,282**

Equalized Assessed Valuation: **\$63,194,634**

Population: **4,366**

Employees:

Full Time:	<b>1</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$45,215</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$8,488</b>	<b>\$242,672</b>	<b>\$99,235</b>
Per Capita Beginning Fund Balance:	<b>\$2</b>	<b>\$42</b>	<b>\$25</b>
Revenue Collected During FY 05:	<b>\$106,905</b>	<b>\$227,447</b>	<b>\$150,051</b>
Expenditures During FY 05:	<b>\$102,895</b>	<b>\$220,003</b>	<b>\$139,389</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$24</b>	<b>\$38</b>	<b>\$31</b>
Revenues over (under) Expenditures:	<b>\$4,010</b>	<b>\$7,444</b>	<b>\$5,855</b>
Ratio of Fund Balance to Expenditures:	<b>12.15%</b>	<b>124.10%</b>	<b>80.35%</b>
Ending Fund Balance for FY 05:	<b>\$12,498</b>	<b>\$250,322</b>	<b>\$106,843</b>
Per Capita Ending Fund Balance:	<b>\$3</b>	<b>\$45</b>	<b>\$26</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$17,561</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$45,087</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,154</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$12,498</b>	<b>\$182,031</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: West Union Public Library District

Unit Code: 012/020/10

County: CLARK

Fiscal Year End: 6/30/2005

Accounting Method: Cash

Appropriation or Budget: \$30,163

Equalized Assessed Valuation: \$5,728,386

Population: 914

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$10,184

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$8,557	\$242,672	\$99,235
Per Capita Beginning Fund Balance:	\$9	\$42	\$25
Revenue Collected During FY 05:	\$29,129	\$227,447	\$150,051
Expenditures During FY 05:	\$25,810	\$220,003	\$139,389
Per Capita Revenue:	\$32	\$40	\$32
Per Capita Expenditures:	\$28	\$38	\$31
Revenues over (under) Expenditures:	\$3,319	\$7,444	\$5,855
Ratio of Fund Balance to Expenditures:	46.01%	124.10%	80.35%
Ending Fund Balance for FY 05:	\$11,876	\$250,322	\$106,843
Per Capita Ending Fund Balance:	\$13	\$45	\$26

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,561	\$
Total Unreserved Funds:	\$	\$45,087	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,154	\$
Total Unrestricted Net Assets:	\$	\$182,031	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Western Public Library District

Unit Code: 037/030/10

County: HENRY

Fiscal Year End: 6/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$159,173

Equalized Assessed Valuation: \$70,951,558

Population: 4,913

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$85,837

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$492,249	\$242,672	\$99,235
Per Capita Beginning Fund Balance:	\$100	\$42	\$25
Revenue Collected During FY 05:	\$162,701	\$227,447	\$150,051
Expenditures During FY 05:	\$151,291	\$220,003	\$139,389
Per Capita Revenue:	\$33	\$40	\$32
Per Capita Expenditures:	\$31	\$38	\$31
Revenues over (under) Expenditures:	\$11,410	\$7,444	\$5,855
Ratio of Fund Balance to Expenditures:	332.91%	124.10%	80.35%
Ending Fund Balance for FY 05:	\$503,659	\$250,322	\$106,843
Per Capita Ending Fund Balance:	\$103	\$45	\$26

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,561	\$
Total Unreserved Funds:	\$	\$45,087	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,154	\$
Total Unrestricted Net Assets:	\$503,659	\$182,031	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Westville Public Library District

Unit Code: 092/012/10

County: VERMILION

Fiscal Year End: 6/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$268,921

Equalized Assessed Valuation: \$38,826,397

Population: 7,428

Employees:

Full Time: 1

Part Time: 3

Salaries Paid: \$53,730

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$53,369	\$242,672	\$99,235
Per Capita Beginning Fund Balance:	-\$7	\$42	\$25
Revenue Collected During FY 05:	\$244,723	\$227,447	\$150,051
Expenditures During FY 05:	\$232,860	\$220,003	\$139,389
Per Capita Revenue:	\$33	\$40	\$32
Per Capita Expenditures:	\$31	\$38	\$31
Revenues over (under) Expenditures:	\$11,863	\$7,444	\$5,855
Ratio of Fund Balance to Expenditures:	510.71%	124.10%	80.35%
Ending Fund Balance for FY 05:	\$1,189,245	\$250,322	\$106,843
Per Capita Ending Fund Balance:	\$160	\$45	\$26

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,561	\$
Total Unreserved Funds:	\$	\$45,087	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,008	\$45,154	\$
Total Unrestricted Net Assets:	-\$120,514	\$182,031	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$97,375</b>	<b>\$185,713</b>	<b>\$</b>
Per Capita Debt:	<b>\$13</b>	<b>\$20</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.08%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$38</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$38</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **William Leonard Public Library District**

Unit Code: **016/076/10** County: **COOK**

Fiscal Year End: **6/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$319,350**

Equalized Assessed Valuation: **\$39,778,322**

Population: **6,635**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$92,739</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$57,021</b>	<b>\$242,672</b>	<b>\$99,235</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$42</b>	<b>\$25</b>
Revenue Collected During FY 05:	<b>\$202,856</b>	<b>\$227,447</b>	<b>\$150,051</b>
Expenditures During FY 05:	<b>\$179,584</b>	<b>\$220,003</b>	<b>\$139,389</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$38</b>	<b>\$31</b>
Revenues over (under) Expenditures:	<b>\$23,272</b>	<b>\$7,444</b>	<b>\$5,855</b>
Ratio of Fund Balance to Expenditures:	<b>44.71%</b>	<b>124.10%</b>	<b>80.35%</b>
Ending Fund Balance for FY 05:	<b>\$80,293</b>	<b>\$250,322</b>	<b>\$106,843</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$45</b>	<b>\$26</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$17,561</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$45,087</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,154</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$204,838</b>	<b>\$182,031</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Williamsfield Public Library District**

Unit Code: **048/060/10**

County: **KNOX**

Fiscal Year End:

**6/30/2005**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$95,200**

Equalized Assessed Valuation:

**\$61,692,330**

Population:

**2,048**

Employees:

Full Time:

**1**

Part Time:

**2**

Salaries Paid:

**\$32,324**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$25,783</b>	<b>\$242,672</b>	<b>\$99,235</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$42</b>	<b>\$25</b>
Revenue Collected During FY 05:	<b>\$68,706</b>	<b>\$227,447</b>	<b>\$150,051</b>
Expenditures During FY 05:	<b>\$61,288</b>	<b>\$220,003</b>	<b>\$139,389</b>
Per Capita Revenue:	<b>\$34</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$30</b>	<b>\$38</b>	<b>\$31</b>
Revenues over (under) Expenditures:	<b>\$7,418</b>	<b>\$7,444</b>	<b>\$5,855</b>
Ratio of Fund Balance to Expenditures:	<b>54.81%</b>	<b>124.10%</b>	<b>80.35%</b>
Ending Fund Balance for FY 05:	<b>\$33,591</b>	<b>\$250,322</b>	<b>\$106,843</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$45</b>	<b>\$26</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$17,561</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$45,087</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,650</b>	<b>\$45,154</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$22,941</b>	<b>\$182,031</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000**

### Local Government Profile

Unit Name: **Willow Branch Public Library District**

Unit Code: **074/050/10** County: **PIATT**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$63,905**

Equalized Assessed Valuation: **\$945,334**

Population: **782**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$25,289**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$13,645</b>	<b>\$242,672</b>	<b>\$99,235</b>
Per Capita Beginning Fund Balance:	<b>\$17</b>	<b>\$42</b>	<b>\$25</b>
Revenue Collected During FY 05:	<b>\$68,675</b>	<b>\$227,447</b>	<b>\$150,051</b>
Expenditures During FY 05:	<b>\$58,895</b>	<b>\$220,003</b>	<b>\$139,389</b>
Per Capita Revenue:	<b>\$88</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$75</b>	<b>\$38</b>	<b>\$31</b>
Revenues over (under) Expenditures:	<b>\$9,780</b>	<b>\$7,444</b>	<b>\$5,855</b>
Ratio of Fund Balance to Expenditures:	<b>39.77%</b>	<b>124.10%</b>	<b>80.35%</b>
Ending Fund Balance for FY 05:	<b>\$23,425</b>	<b>\$250,322</b>	<b>\$106,843</b>
Per Capita Ending Fund Balance:	<b>\$30</b>	<b>\$45</b>	<b>\$26</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$17,561</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$45,087</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,154</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$182,031</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$185,713	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$	\$
Expenditures During FY 05:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 05:	\$	\$38	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** Wilmette Public Library District

**Unit Code:** 016/095/10

**County:** COOK

**Fiscal Year End:** 6/30/2005

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$5,558,101

**Equalized Assessed Valuation:** \$1,496,732,010

**Population:** 27,651

**Employees:**

**Full Time:** 28

**Part Time:** 62

**Salaries Paid:** \$2,133,076

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,149,893	\$1,445,031	\$893,613
Per Capita Beginning Fund Balance:	\$78	\$44	\$31
Revenue Collected During FY 05:	\$4,515,604	\$2,494,042	\$1,901,626
Expenditures During FY 05:	\$3,789,411	\$2,309,613	\$1,608,407
Per Capita Revenue:	\$163	\$84	\$62
Per Capita Expenditures:	\$137	\$78	\$55
Revenues over (under) Expenditures:	\$726,193	\$184,428	\$128,921
Ratio of Fund Balance to Expenditures:	69.96%	72.17%	56.79%
Ending Fund Balance for FY 05:	\$2,651,086	\$1,777,282	\$976,691
Per Capita Ending Fund Balance:	\$96	\$51	\$36

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	-\$456	\$
Total Unreserved Funds:	\$	\$28,841	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$458,803	\$376,722	\$159,910
Total Unrestricted Net Assets:	\$3,332,019	\$1,928,060	\$1,229,420



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$277,000</b>	<b>\$2,660,181</b>	<b>\$832,922</b>
Per Capita Debt:	<b>\$10</b>	<b>\$81</b>	<b>\$24</b>
General Obligation Debt over EAV:	<b>0.02%</b>	<b>0.29%</b>	<b>0.01%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$97</b>	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$</b>	\$
Revenue Collected During FY 05:	\$	<b>\$34</b>	\$
Expenditures During FY 05:	\$	<b>\$26</b>	\$
Per Capita Revenue:	\$	<b>\$</b>	\$
Per Capita Expenditures:	\$	<b>\$</b>	\$
Operating Income (loss):	\$	<b>\$8</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>5.89%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$105</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Wilmington Public Library District**

Unit Code: **099/070/10**

County: **WILL**

Fiscal Year End: **6/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$912,054**

Equalized Assessed Valuation: **\$159,326,835**

Population: **9,229**

Employees:

Full Time: **5**

Part Time: **6**

Salaries Paid: **\$162,870**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$389,590</b>	<b>\$242,672</b>	<b>\$99,235</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$42</b>	<b>\$25</b>
Revenue Collected During FY 05:	<b>\$478,361</b>	<b>\$227,447</b>	<b>\$150,051</b>
Expenditures During FY 05:	<b>\$556,353</b>	<b>\$220,003</b>	<b>\$139,389</b>
Per Capita Revenue:	<b>\$52</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$60</b>	<b>\$38</b>	<b>\$31</b>
Revenues over (under) Expenditures:	<b>-\$77,992</b>	<b>\$7,444</b>	<b>\$5,855</b>
Ratio of Fund Balance to Expenditures:	<b>78.68%</b>	<b>124.10%</b>	<b>80.35%</b>
Ending Fund Balance for FY 05:	<b>\$437,742</b>	<b>\$250,322</b>	<b>\$106,843</b>
Per Capita Ending Fund Balance:	<b>\$47</b>	<b>\$45</b>	<b>\$26</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$17,561</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$45,087</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$40,938</b>	<b>\$45,154</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$587,667</b>	<b>\$182,031</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$83,119</b>	<b>\$185,713</b>	<b>\$</b>
Per Capita Debt:	<b>\$9</b>	<b>\$20</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.08%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$38</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$38</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Winnebago Public Library District

Unit Code: 101/040/10 County: WINNEBAGO

Fiscal Year End: 6/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$198,409

Equalized Assessed Valuation: \$125,374,086

Population: 7,257

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: \$88,075

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$6,496	\$242,672	\$99,235
Per Capita Beginning Fund Balance:	-\$1	\$42	\$25
Revenue Collected During FY 05:	\$201,251	\$227,447	\$150,051
Expenditures During FY 05:	\$196,430	\$220,003	\$139,389
Per Capita Revenue:	\$28	\$40	\$32
Per Capita Expenditures:	\$27	\$38	\$31
Revenues over (under) Expenditures:	\$4,821	\$7,444	\$5,855
Ratio of Fund Balance to Expenditures:	-0.85%	124.10%	80.35%
Ending Fund Balance for FY 05:	-\$1,675	\$250,322	\$106,843
Per Capita Ending Fund Balance:	\$	\$45	\$26

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,561	\$
Total Unreserved Funds:	-\$1,675	\$45,087	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,154	\$
Total Unrestricted Net Assets:	\$	\$182,031	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$379,415</b>	<b>\$185,713</b>	<b>\$</b>
Per Capita Debt:	<b>\$52</b>	<b>\$20</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.08%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$38</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$</b>	<b>\$38</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Winnetka Public Library District**

Unit Code: **016/096/10**

County: **COOK**

Fiscal Year End: **6/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,892,950**

Equalized Assessed Valuation: **\$1,573,260,658**

Population: **17,808**

Employees:

Full Time: **23**

Part Time: **29**

Salaries Paid: **\$1,282,844**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$2,339,534</b>	<b>\$1,445,031</b>	<b>\$893,613</b>
Per Capita Beginning Fund Balance:	<b>\$131</b>	<b>\$44</b>	<b>\$31</b>
Revenue Collected During FY 05:	<b>\$2,233,921</b>	<b>\$2,494,042</b>	<b>\$1,901,626</b>
Expenditures During FY 05:	<b>\$2,332,370</b>	<b>\$2,309,613</b>	<b>\$1,608,407</b>
Per Capita Revenue:	<b>\$125</b>	<b>\$84</b>	<b>\$62</b>
Per Capita Expenditures:	<b>\$131</b>	<b>\$78</b>	<b>\$55</b>
Revenues over (under) Expenditures:	<b>-\$98,449</b>	<b>\$184,428</b>	<b>\$128,921</b>
Ratio of Fund Balance to Expenditures:	<b>93.36%</b>	<b>72.17%</b>	<b>56.79%</b>
Ending Fund Balance for FY 05:	<b>\$2,177,526</b>	<b>\$1,777,282</b>	<b>\$976,691</b>
Per Capita Ending Fund Balance:	<b>\$122</b>	<b>\$51</b>	<b>\$36</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>-\$456</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,841</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$662,211</b>	<b>\$376,722</b>	<b>\$159,910</b>
Total Unrestricted Net Assets:	<b>\$1,453,673</b>	<b>\$1,928,060</b>	<b>\$1,229,420</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$2,660,181	\$832,922
Per Capita Debt:	\$	\$81	\$24
General Obligation Debt over EAV:	0.00%	0.29%	0.01%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$97	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$	\$
Revenue Collected During FY 05:	\$	\$34	\$
Expenditures During FY 05:	\$	\$26	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$8	\$
Ratio of Retained Earnings to Expenditures:	0.00%	5.89%	0.00%
Ending Retained Earnings for FY 05:	\$	\$105	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Wood Dale Public Library District

Unit Code: 022/040/10

County: DUPAGE

Fiscal Year End: 6/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,935,450

Equalized Assessed Valuation: \$522,725,963

Population: 11,868

Employees:

Full Time: 15

Part Time: 9

Salaries Paid: \$409,303

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$391,380	\$1,445,031	\$893,613
Per Capita Beginning Fund Balance:	\$33	\$44	\$31
Revenue Collected During FY 05:	\$957,506	\$2,494,042	\$1,901,626
Expenditures During FY 05:	\$905,429	\$2,309,613	\$1,608,407
Per Capita Revenue:	\$81	\$84	\$62
Per Capita Expenditures:	\$76	\$78	\$55
Revenues over (under) Expenditures:	\$52,077	\$184,428	\$128,921
Ratio of Fund Balance to Expenditures:	49.12%	72.17%	56.79%
Ending Fund Balance for FY 05:	\$444,744	\$1,777,282	\$976,691
Per Capita Ending Fund Balance:	\$37	\$51	\$36

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	-\$456	\$
Total Unreserved Funds:	\$	\$28,841	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$305,902	\$376,722	\$159,910
Total Unrestricted Net Assets:	-\$39,260	\$1,928,060	\$1,229,420



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$775,843**

#### Averages

**\$2,660,181**

#### Medians

**\$832,922**

Per Capita Debt:

**\$65**

**\$81**

**\$24**

General Obligation Debt over EAV:

**0.00%**

**0.29%**

**0.01%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$**

#### Averages

**\$97**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$**

**\$**

Revenue Collected During FY 05:

**\$**

**\$34**

**\$**

Expenditures During FY 05:

**\$**

**\$26**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$8**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**5.89%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$105**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Worden Public Library District

Unit Code: 057/030/10

County: MADISON

Fiscal Year End: 6/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$29,309

Equalized Assessed Valuation: \$13,134,683

Population: 1,139

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$10,566

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$21,512	\$242,672	\$99,235
Per Capita Beginning Fund Balance:	\$19	\$42	\$25
Revenue Collected During FY 05:	\$31,333	\$227,447	\$150,051
Expenditures During FY 05:	\$26,162	\$220,003	\$139,389
Per Capita Revenue:	\$28	\$40	\$32
Per Capita Expenditures:	\$23	\$38	\$31
Revenues over (under) Expenditures:	\$5,171	\$7,444	\$5,855
Ratio of Fund Balance to Expenditures:	101.99%	124.10%	80.35%
Ending Fund Balance for FY 05:	\$26,683	\$250,322	\$106,843
Per Capita Ending Fund Balance:	\$23	\$45	\$26

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,561	\$
Total Unreserved Funds:	\$	\$45,087	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,949	\$45,154	\$
Total Unrestricted Net Assets:	\$3,734	\$182,031	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

Per Capita Debt:

General Obligation Debt over EAV:

### Amounts

### Averages

### Medians

\$	\$185,713	\$
\$	\$20	\$
0.00%	0.08%	0.00%

### Enterprise Funds

Beginning Retained Earnings for FY 05:

Per Capita Beginning Retained Earnings for FY 05:

Revenue Collected During FY 05:

Expenditures During FY 05:

Per Capita Revenue:

Per Capita Expenditures:

Operating Income (loss):

Ratio of Retained Earnings to Expenditures:

Ending Retained Earnings for FY 05:

Per Capita Ending Retained Earnings:

### Amounts

### Averages

### Medians

\$	\$38	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
0.00%	0.00%	0.00%
\$	\$38	\$
\$	\$	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Worth Public Library District**

Unit Code: **016/100/10**

County: **COOK**

Fiscal Year End:

**6/30/2005**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$870,939**

Equalized Assessed Valuation:

**\$153,993,591**

Population:

**11,047**

Employees:

Full Time:

**4**

Part Time:

**12**

Salaries Paid:

**\$230,401**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$502,574</b>	<b>\$242,672</b>	<b>\$99,235</b>
Per Capita Beginning Fund Balance:	<b>\$45</b>	<b>\$42</b>	<b>\$25</b>
Revenue Collected During FY 05:	<b>\$598,217</b>	<b>\$227,447</b>	<b>\$150,051</b>
Expenditures During FY 05:	<b>\$481,974</b>	<b>\$220,003</b>	<b>\$139,389</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$38</b>	<b>\$31</b>
Revenues over (under) Expenditures:	<b>\$116,243</b>	<b>\$7,444</b>	<b>\$5,855</b>
Ratio of Fund Balance to Expenditures:	<b>128.39%</b>	<b>124.10%</b>	<b>80.35%</b>
Ending Fund Balance for FY 05:	<b>\$618,817</b>	<b>\$250,322</b>	<b>\$106,843</b>
Per Capita Ending Fund Balance:	<b>\$56</b>	<b>\$45</b>	<b>\$26</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$17,561</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$45,087</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$45,154</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$961,683</b>	<b>\$182,031</b>	<b>\$</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

Per Capita Debt:

General Obligation Debt over EAV:

### Amounts

### Averages

### Medians

\$	\$185,713	\$
\$	\$20	\$
0.00%	0.08%	0.00%

### Enterprise Funds

Beginning Retained Earnings for FY 05:

Per Capita Beginning Retained Earnings for FY 05:

Revenue Collected During FY 05:

Expenditures During FY 05:

Per Capita Revenue:

Per Capita Expenditures:

Operating Income (loss):

Ratio of Retained Earnings to Expenditures:

Ending Retained Earnings for FY 05:

Per Capita Ending Retained Earnings:

### Amounts

### Averages

### Medians

\$	\$38	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
0.00%	0.00%	0.00%
\$	\$38	\$
\$	\$	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Wyoming Public Library District

Unit Code: 087/100/10

County: Stark

Fiscal Year End:

6/30/2005

Accounting Method:

Cash

Appropriation or Budget:

\$67,360

Equalized Assessed Valuation:

\$3,455,265

Population:

2,267

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$34,700

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$58,777	\$242,672	\$99,235
Per Capita Beginning Fund Balance:	\$26	\$42	\$25
Revenue Collected During FY 05:	\$67,360	\$227,447	\$150,051
Expenditures During FY 05:	\$63,580	\$220,003	\$139,389
Per Capita Revenue:	\$30	\$40	\$32
Per Capita Expenditures:	\$28	\$38	\$31
Revenues over (under) Expenditures:	\$3,780	\$7,444	\$5,855
Ratio of Fund Balance to Expenditures:	98.39%	124.10%	80.35%
Ending Fund Balance for FY 05:	\$62,557	\$250,322	\$106,843
Per Capita Ending Fund Balance:	\$28	\$45	\$26

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,561	\$
Total Unreserved Funds:	\$	\$45,087	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,154	\$
Total Unrestricted Net Assets:	\$	\$182,031	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

Per Capita Debt:

General Obligation Debt over EAV:

### Amounts

### Averages

### Medians

\$	\$185,713	\$
\$	\$20	\$
0.00%	0.08%	0.00%

### Enterprise Funds

Beginning Retained Earnings for FY 05:

Per Capita Beginning Retained Earnings for FY 05:

Revenue Collected During FY 05:

Expenditures During FY 05:

Per Capita Revenue:

Per Capita Expenditures:

Operating Income (loss):

Ratio of Retained Earnings to Expenditures:

Ending Retained Earnings for FY 05:

Per Capita Ending Retained Earnings:

### Amounts

### Averages

### Medians

\$	\$38	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
\$	\$	\$
0.00%	0.00%	0.00%
\$	\$38	\$
\$	\$	\$



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Zion-Benton Public Library District**

Unit Code: **049/060/10**

County: **LAKE**

Fiscal Year End:

**6/30/2005**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$2,188,648**

Equalized Assessed Valuation:

**\$646,432,951**

Population:

**40,526**

Employees:

Full Time:

**16**

Part Time:

**20**

Salaries Paid:

**\$767,543**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$780,003</b>	<b>\$1,445,031</b>	<b>\$893,613</b>
Per Capita Beginning Fund Balance:	<b>\$19</b>	<b>\$44</b>	<b>\$31</b>
Revenue Collected During FY 05:	<b>\$1,517,978</b>	<b>\$2,494,042</b>	<b>\$1,901,626</b>
Expenditures During FY 05:	<b>\$1,523,271</b>	<b>\$2,309,613</b>	<b>\$1,608,407</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$84</b>	<b>\$62</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$78</b>	<b>\$55</b>
Revenues over (under) Expenditures:	<b>-\$5,293</b>	<b>\$184,428</b>	<b>\$128,921</b>
Ratio of Fund Balance to Expenditures:	<b>51.36%</b>	<b>72.17%</b>	<b>56.79%</b>
Ending Fund Balance for FY 05:	<b>\$782,288</b>	<b>\$1,777,282</b>	<b>\$976,691</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$51</b>	<b>\$36</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>-\$456</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,841</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$376,722</b>	<b>\$159,910</b>
Total Unrestricted Net Assets:	<b>\$1,520,343</b>	<b>\$1,928,060</b>	<b>\$1,229,420</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$1,320,000**

#### Averages

**\$2,660,181**

#### Medians

**\$832,922**

Per Capita Debt:

**\$33**

**\$81**

**\$24**

General Obligation Debt over EAV:

**0.20%**

**0.29%**

**0.01%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

**\$**

**\$97**

**\$**

Per Capita Beginning Retained Earnings for FY 05:

**\$**

**\$**

**\$**

Revenue Collected During FY 05:

**\$**

**\$34**

**\$**

Expenditures During FY 05:

**\$**

**\$26**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$8**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**5.89%**

**0.00%**

Ending Retained Earnings for FY 05:

**\$**

**\$105**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**